

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

General Purpose Financial Statements
and Independent Auditor's Reports
As of and for the Year Ended June 30, 2001
With Supplemental Information Schedules

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

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and Independent Auditor's Reports
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NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
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HERBIE W. WAY
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Independent Auditor's Report

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 2001, as listed in the table of contents. These general purpose financial statements are the responsibility of the school board's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit. I did not audit the financial statements of the School Activity Agency Fund, which represents 100 percent of the assets and additions of the Fiduciary Fund Type - Agency Funds. Those statements were audited by other auditors whose report has been furnished to me, and my opinion, insofar as it relates to the amounts included for the School Activity Agency Fund, is based solely on the report of other auditors.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, based on my audit and the reports of other auditors, the general purpose financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Natchitoches Parish School Board at June 30, 2001, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 14, 2001, on my consideration of internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of my audit.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Audit Report
(Continued)

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Additionally, the accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Natchitoches Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
December 14, 2003

MATCHITOCHEE PARISH SCHOOL BOARD
GENERAL PURPOSE FINANCIAL STATEMENTS
AS OF JUNE 30, 2001, AND FOR THE YEAR THEN ENDED

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 2001

	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND
ASSETS AND OTHER DEBITS				
Cash and cash equivalents	\$2,361,131	\$1,348,908	\$4,974,662	\$1,587,526
Investments	10,347,220	287,783		
Receivables	888,637	463,318		
Interfund receivables	517,332			14,995
Inventory				
Due loans receivable		68,081		
Land, buildings, furniture, and equipment	475,038			
DEBT DEBITS:				
Amount available in debt service funds				
Amount to be provided for retirement of general long-term debt				
TOTAL ASSETS AND OTHER DEBITS	\$14,310,360	\$2,148,090	\$4,974,662	\$1,602,521
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts, salaries, and other payables	\$2,683,433	\$400,466		\$266
Interfund payables	14,995	517,332		
Deferred revenues		412,800		
Deposits due others				
Compensated absences payable				
Bonds payable				
Total Liabilities	2,698,428	1,360,598	NONE	266
Fund Equity:				
Investment in general fixed assets				
Fund balances (deficit):				
Reserved for:				
Workers' compensation benefits	26,299			
Debt service			\$4,948,146	
Capital projects				1,602,588
Unreserved - Designated for:				
Insurance	2,123,632			
Contingencies	6,822,863			
Unreserved - Undesignated	2,846,817	787,499	26,497	
Total Fund Equity	11,611,932	787,499	4,974,662	1,602,255
TOTAL LIABILITIES AND FUND EQUITY	\$14,310,360	\$2,148,090	\$4,974,662	\$1,602,521

The accompanying notes are an integral part of this statement.

FIDUCIARY FUND TYPE - TRUST AND AGENCY FUNDS	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
\$400,073			\$10,669,191 10,648,000 1,020,000 1,020,000 69,081 475,000
	\$65,855,088		65,855,088
		\$4,948,145	4,948,145
		27,144,275	27,144,275
<u>\$400,073</u>	<u>\$65,855,088</u>	<u>\$32,092,420</u>	<u>\$121,383,103</u>
\$15,787			\$3,129,935 532,327 422,610 384,286
\$384,286		\$1,827,420	1,827,420
		30,265,000	30,265,000
<u>400,073</u>	<u>NONE</u>	<u>32,092,420</u>	<u>36,551,778</u>
	\$65,855,088		65,855,088
			26,299 4,948,145 1,602,255
			2,123,232 6,633,585 3,642,725
<u>NONE</u>	<u>\$5,855,088</u>	<u>NONE</u>	<u>84,831,325</u>
<u>\$400,073</u>	<u>\$65,855,088</u>	<u>\$32,092,420</u>	<u>\$121,383,103</u>

NATCHITOCHES PARISH SCHOOL BOARD
Beyoncé Road, Lake Charles
GOVERNMENTAL FUND TYPES

Consolidated Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2003

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
REVENUES					
Local sources:					
Taxes:					
Ad valorem	\$1,347,421	\$758,245	\$0,249,958		\$2,355,624
Sales and use	6,447,855				6,447,855
Tuition	5,545				5,545
Grants, leases, and royalties	354,879	6,080			360,959
Interest earnings	1,385,008	67,419	243,498	\$110,364	1,805,289
Food services		552,201			552,201
Miscellaneous	31,532	67,633			99,165
State sources:					
Restricted grants-in-aid	22,784,888	525,799	38,111		23,348,798
Restricted grants-in-aid	512,535	822,639			1,335,174
Federal sources:					
Restricted grants-in-aid	83,937	890,678			974,615
In lieu of taxes	238,000	7,349,798			7,587,798
Total revenues	32,703,723	9,881,760	3,829,886	110,364	45,525,733
EXPENDITURES					
Current:					
Instructional:					
Regular programs	14,348,834	190,611			14,539,445
Special programs	4,785,338	3,542,608			8,327,946
Vocational programs	895,423	123,850			1,019,273
Adult and continuing education programs	13,568	100,812			114,380
Other programs	687,132	832,887			1,520,019
Support services programs:					
Pupil support services	685,143	647,735			1,332,878
Instructional staff services	1,244,480	875,371			2,119,851
General administration	488,188	39,834	111,837		639,859
School administration	2,083,823	41,208			2,125,031
Business services	2,324,840	58,592	9,783	8,739	2,401,954
Plant services	2,771,856	338,386		814	3,111,056
Student transportation services	2,768,889	38,542			2,807,431
Central services	174,885	341			175,226
Non-Instructional Services:					
Food service operations	20,282	2,968,119			3,008,401
Community service operations	1,888				1,888
Facilities acquisition and construction services		437,190		766,778	1,203,968
Debt service:					
Principal payments			1,268,000		1,268,000
Interest and bank charges			1,734,340		1,734,340
Total expenditures	30,629,075	16,469,381	3,060,429	775,322	40,834,207

(Continued)

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
GOVERNMENTAL FUND TYPES

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2001

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUND	TOTAL (MEMORANDUM ONLY)
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$1,875,648	(3567,691)	648,128	(652,938)	\$1,114,204
OTHER FINANCING SOURCES (Uses)					
Operating transfers in	208,050				208,050
Operating transfers out		(208,050)			(208,050)
Sale of fixed assets	3,338	3,338			3,338
Miscellaneous	745				745
Total other financing sources (uses)	211,121	(207,090)	NONE	NONE	4,071
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	2,086,769	(774,691)	648,128	(652,938)	1,114,276
FUND BALANCE AT BEGINNING OF YEAR	9,525,185	1,563,180	4,265,404	2,265,194	17,619,963
FUND BALANCES AT END OF YEAR	\$11,611,932	\$787,499	\$4,913,532	\$1,612,255	\$18,975,218

(Continued)

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
GOVERNMENTAL FUND TYPES - GENERAL AND SPECIAL REVENUE FUNDS

Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget (GAAP Basis) and Actual
For the Year Ended June 30, 2001

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Local sources	89,164,886	89,166,429	(15,037)	81,249,888	81,808,896	559,008
State sources	29,188,774	29,120,384	68,390	1,889,889	1,847,419	42,470
Federal sources	300,001	300,001		7,877,931	7,840,421	37,510
Total revenues	92,654,060	92,705,723	51,663	91,017,708	91,496,736	479,028
EXPENDITURES						
Current:						
Instructional programs	20,178,034	20,165,888	12,146	4,888,033	4,426,696	461,337
Support services programs	10,628,393	10,626,393	2,000	8,487,921	8,226,887	261,034
Non-instructional programs	91,130	91,130		8,889,048	8,900,319	(11,271)
Facilities acquisition and construction				497,188	497,188	
Total expenditures	30,898,546	30,889,679	8,867	14,882,374	14,450,991	431,383
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	1,848,818	1,876,848	27,133	(564,666)	(954,255)	389,589
OTHER FINANCING SOURCES (Uses)						
Operating transfers in	208,000	208,000				
Operating transfers out				(210,000)	(209,000)	1,000
Sale of assets	2,328	2,328		1,000	1,000	
Miscellaneous	740	740				
Total other financing sources (uses)	211,121	211,121	928	(209,000)	(207,000)	2,000
EXCESS (Deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	2,060,939	2,090,969	27,133	(773,666)	(757,255)	16,411
FUND BALANCE AT BEGINNING						
OF YEAR	9,809,236	9,809,188	48	1,882,188	1,862,380	19,808
FUND BALANCES AT END OF YEAR	<u>\$11,869,872</u>	<u>\$11,811,832</u>	<u>\$58,040</u>	<u>\$798,342</u>	<u>\$787,489</u>	<u>\$10,853</u>

The accompanying notes are an integral part of this statement.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 2001

INTRODUCTION

The Natchitoches Parish School Board was created by Louisiana Revised Statute (LSA-R.S.) 17:61 to provide public education for the children within Natchitoches Parish. The school board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The school board is comprised of eleven members who are elected from eleven districts for terms of four years.

The school board operates 17 schools within the parish with a total enrollment of approximately 7,200 pupils. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the school board provides transportation and school food services for the students.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining the governmental reporting entity and components units that should be included within the reporting entity. Because the school board has a separately elected governing body and is legally separate and is fiscally independent, the school board is a separate governmental reporting entity. The school board includes all funds, account groups, activities, et cetera, that are within its oversight responsibility.

Certain units of local government over which the school board exercises no oversight responsibility, such as the parish police jury and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish school board.

B. FUND ACCOUNTING

The school board uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid in financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable financial resources.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

Funds of the school board are classified into two categories: governmental and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

Governmental Fund Type

Governmental funds are used to account for all or most of the school board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and servicing of general long-term debt. Governmental funds include:

General Fund -- the general operating fund of the school board and accounts for all financial resources, except those required to be accounted for in other funds.

Special revenue funds -- account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt service funds -- account for transactions relating to resources retained and used for the payment of principal and interest on general long-term debt recorded in the general long-term debt account group.

Capital projects funds -- account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Fund Type

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the school board. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

Revenues

Federal and state entitlements (which includes state equalization and state revenue sharing) are recorded as unrestricted grants-in-aid when available and measurable. Federal and state grants are recorded when the reimbursable expenditures have been incurred.

Federal commodities are recognized as revenues in the accounting period they are received.

Food service income is recorded when collected. All food services income applicable to an accounting period is collected during the fiscal year.

Ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1593 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. Taxes are normally collected in December, January, and February of the fiscal year.

Sales and use taxes are recorded in the month collected by the Natchitoches Parish Sales Tax Commission (collection agent) or by the Louisiana Department of Public Safety and Corrections, Public Safety Services.

Interest earnings on time deposits are recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when they are available to the school board.

Based on the above criteria, federal and state entitlements, ad valorem taxes, and the portion of the sales and use tax on the sale of motor vehicles collected by the Louisiana Department of Public Safety and Corrections, Public Safety Services, are treated as susceptible to accrual by the school board.

Expenditures

Salaries are recorded as expenditures when earned. Teacher salaries are earned over a 9-month period, but are paid over a 12-month period.

Purchases of various operating equipment and supplies are recorded as expenditures in the accounting period they are purchased.

Principal and interest on general long-term debt are recognized when due.

Commitments under construction contracts are recognized as expenditures when earned by the contractor.

NATCHITOCHEES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

Food costs are recognized as expenditures in the period in which the food is consumed.

Substantially all other expenditures are recognized when the related fund liability has been incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid, sale of assets, and proceeds from the sale of bonds are accounted for as other financing sources (uses). These transactions are recognized at the time the underlying events occur.

D. BUDGETS

The school board adopts annual budgets on the General Fund and special revenue funds. The proposed budgets are prepared by the director of finance, the superintendent, and the finance committee of the school board during July and/or August of each year. During August and/or September, the availability of the proposed budgets for public inspection and the date of the public hearing on the budgets are advertised in the official journal. At its first meeting in September, the school board holds a public hearing on the proposed budgets in order to receive comments from residents. Changes are made to the proposed budgets based on the results of the public hearing and the desires of the school board as a whole. The budgets are then adopted, and notice is published in the official journal.

The budgets are prepared on the modified accrual basis of accounting and all appropriations lapse at year end. Encumbrances are not formally recognized within the accounting system for budgetary control purposes; however, outstanding purchase orders are taken into consideration before expenditures are incurred to ensure that applicable appropriations are not exceeded. Formal budgetary integration (within the accounting records) is employed as a management control device.

The superintendent of schools is authorized to transfer amounts between line items within a fund; however, when requested by the school board, budgetary comparisons are prepared and presented to the school board during a regular meeting. The school board reviews these comparisons and proposed amendments, makes changes as it deems necessary, and formally adopts the amendments. The adoption of the amendments is included in the school board minutes published in the official journal. Budget amounts included in the accompanying financial statements include the final amended budget amounts.

E. ENCUMBRANCES

Encumbrance accounting, under which purchase orders are recorded in order to reserve that portion of the applicable appropriation, is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to ensure that applicable appropriations are not exceeded.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and those income-producing items with original maturities of usually 90 days or less. Under state law, the school board may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

Under state law, the school board may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

G. INVESTMENTS

In accordance with Louisiana Revised Statute (LSA-R.S.) 32:2955, the school board, upon determination of the availability of funds in excess of immediate cash requirements by its treasurer or chief financial officer and in the exercise of prudent judgment, may invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness guaranteed by federal agencies or United States government instrumentalities, provided that such obligations are backed by the full faith and credit of the United States government; and savings accounts and certificates of deposit of state banks organized under the laws of Louisiana or national banks having their principal offices in the state of Louisiana. Additionally, the school board may invest in mutual or trust fund institutions (limited to 25 per cent of the funds considered available for investment under this section) provided that they are registered with the Securities and Exchange Commission under the Securities Act of 1933 and the Investment Act of 1940 and have underlying investments consisting solely of securities of the United States government or its agencies. Investments are stated at amortized cost.

H. INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods and services provided or rendered. These receivables and payables are classified as interfund receivables and payables on the balance sheet.

I. INVENTORY

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the school board and commodities granted by the United States Department of Agriculture. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenditures when consumed. All purchased inventory items are valued at the lower of cost (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

J. FIXED ASSETS

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures, such as sidewalks and parking lots, are not capitalized. Construction period interest is immaterial and is not capitalized. No depreciation has been provided on general fixed assets. Approximately 78 per cent of the fixed assets are valued at actual historical cost while the remaining 22 per cent are valued at estimated historical cost, based on historical cost of similar items.

K. COMPENSATED ABSENCES

All 12-month employees earn 10 days of vacation leave each year. Upon separation, all unused vacation leave is forfeited.

All school board employees earn 10 days of sick leave each year. Sick leave for teachers and bus drivers may be accumulated without limitation, while all other employees are limited to 25 days accumulated sick leave. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee (or heirs) at the employee's current rate of pay. Under the Louisiana Teacher's Retirement, the total unused accumulated sick leave, including the 25 days paid, is used in the retirement benefits computation as earned service.

Sabbatical leave may be granted for rest and recuperation and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the school board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six years of continuous service. Sabbatical leave benefits are recorded as expenditures in the period paid.

The cost of current leave privileges, computed in accordance with GASB Codification Section 160, is recognized as a current-year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term debt account group.

L. LONG-TERM DEBT

Long-term debt expected to be financed from governmental funds is reported in the general long-term debt account group. Expenditures for principal and interest payments for long-term debt are recognized in the governmental funds when due.

M. FUND EQUITY

Reserves -- represent those portions of fund equity not appropriable for expenditures or legally segregated for a specific future use.

Designated -- represent tentative plans for future use of financial resources.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

N. INTERFUND TRANSACTIONS

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

D. SALES TAXES

The Natchitoches Parish Sales Tax Commission is authorized to collect, within Natchitoches Parish, the following sales and use taxes for the benefit of the Natchitoches Parish School Board:

A one percent (1%) sales and use tax, the proceeds of the tax are dedicated for the operation, maintenance, and upgrading of the public schools in Natchitoches Parish. The tax expires August 1, 2003.

A one-half of one per cent (1/2%) sales and use tax, the proceeds are dedicated for the payment of salaries and benefits of teachers and other employees of the school system in Natchitoches Parish.

F. TOTAL COLUMNS ON COMBINED STATEMENTS

The total columns on the combined statements are captioned *Memorandum Only* to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

2. CASH OVERDRAFTS

Substantially all cash received by the school board is deposited into pooled cash accounts. Each fund with monies deposited into the account has equity in the account. Certain funds included in the pooled cash account have made disbursements in excess of their individual equities. The balances of these accounts have been aggregated by fund and reported on Statement A and cash overdrafts have been recorded as interfund receivables/payables.

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 Notes to the Financial Statements (Continued)

3. CASH AND CASH EQUIVALENTS

At June 30, 2001, the school board has cash and cash equivalents (book balance) as follows:

Interest-bearing demand deposits	\$3,258,810
Money market funds	<u>7,413,381</u>
Total Cash and Cash Equivalents	<u>\$10,669,191</u>

The collected bank balances (cash and cash equivalents), at June 30, 2001, are secured as follows:

Description	Category			Book	
	1	2	3	Balance	Balance
Interest deposits	\$662,741		\$2,697,691	\$7,469,662	\$8,259,832
Money market funds	<u>7,413,381</u>			<u>7,413,381</u>	<u>7,413,381</u>
Total	<u>\$662,741</u>	<u>NONE</u>	<u>\$2,697,691</u>	<u>\$14,883,043</u>	<u>\$15,673,213</u>

Category 1 includes cash and cash equivalents that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category 2 includes uninsured and unregistered cash and cash equivalents for which securities are held by the bank's trust department, broker-dealers, or agent in the school board's name. Category 3 includes uninsured and unregistered cash and cash equivalents for which the securities are held by the bank's trust department, broker-dealer, or by its agent but not in the school board's name.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the school board that the fiscal agent has failed to pay deposited funds upon demand.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

4. INVESTMENTS

At June 30, 2001, the school board holds the following investments:

Description	Category			Fair
	A	B	C	Value
Government securities	\$7,606,500	\$1,029,331		\$8,635,831
United States Treasury Bonds	2,122,792			2,122,792
Repurchase agreements				0
Total Investments	<u>\$9,729,292</u>	<u>\$1,029,331</u>	<u>NONE</u>	<u>\$10,758,623</u>

Category A includes investments that are insured or registered or for which the securities are held by the school board or its agent in the school board's name. Category B includes uninsured and unregistered investments for which securities are held by the broker's or dealer's trust department or agent in the school board's name. Category C includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the school board's name.

5. RECEIVABLES

The receivables at June 30, 2001, are as follows:

Class of Receivable	General Fund	Special Revenue Funds	Total
Intergovernmental:			
State grants	\$689,637	\$158,161	\$847,799
Federal grants		295,157	295,157
Other			
Totals	<u>\$689,637</u>	<u>\$453,318</u>	<u>\$1,142,955</u>

6. FIXED ASSETS

The changes in general fixed assets for the year ended June 30, 2001, follows:

	Land	Buildings	Furniture and Equipment	Total
Balance, June 30, 2000	\$1,125,390	\$51,498,931	\$12,345,789	\$4,980,110
Additions		935,784	888,170	1,823,954
Deductions			(198,915)	(198,915)
Balance, June 30, 2001	<u>\$1,125,390</u>	<u>\$52,434,715</u>	<u>\$12,788,023</u>	<u>\$4,348,128</u>

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Notes to the Financial Statements (Continued)

7. RETIREMENT SYSTEMS

Substantially all employees of the school board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers Retirement System (TRS); other school employees such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). These systems are cost-sharing, multiple-employer defined benefit pension plans administered by separate boards of trustees. Pertinent information relative to each plan follows:

Teacher's Retirement System of Louisiana (TRS) -- consists of three membership plans: Regular Plan, Plan A, and Plan B. The TRS provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 8.0 percent, 9.1 percent, and 5.0 percent of their annual covered salary for the Regular Plan, Plan A, and Plan B, respectively. The school board is required to contribute at an actuarially determined rate. The current rate is 16.4 percent of annual covered payroll for all three membership plans. Member contributions for the TRS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the school board. The school board's contributions to the TRS for the years ended June 30, 2001, 2000, and 1999, were \$4,672,295, \$3,041,380, and \$3,847,255, respectively, equal to the required contributions for each year.

The TRS issues a publicly available financial report that includes the financial statements and required supplementary information for the TRS. This report may be obtained by writing the Teachers' Retirement System of Louisiana, Post Office Box 84123, Baton Rouge, Louisiana 70804-9123, or by calling (504) 928-6048.

Louisiana School Employees' Retirement System (LSERS) -- provides retirement benefits as well as disability and survivor benefits. Ten years of service credit is required to become vested for retirement benefits and five years to become vested for disability and survivor benefits. Benefits are established by state statute. Plan members are required to contribute 6.35 percent of their annual covered salary and the school board is required to contribute at an actuarially determined rate. The current rate is zero percent of annual covered payroll. Member contributions for the LSERS are established by state statute and employer contribution rates are established by the Public Retirement Systems' Actuarial Committee. The school board's employer contribution for the TRS, as required by state statute, is funded by the State of Louisiana through annual appropriations. The school board's contributions to the LSERS for the years ended June 30, 2001, 2000, and 1999, were \$145,990, \$151,733, and \$150,578, respectively, equal to the required contributions for each year.

The LSERS issues a publicly available financial report that includes the financial statements and required supplementary information for the LSERS. This report may be obtained by writing the Louisiana School Employees' Retirement System, Post Office Box 44516, Baton Rouge, Louisiana 70804, or by calling (504) 928-6484.

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 Notes to the Financial Statements (Continued)

9. OTHER POSTEMPLOYMENT BENEFITS

The Natchitoches Parish School Board provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the school board's employees become eligible for these benefits if they reach normal retirement age while working for the school board. These benefits for retirees and similar benefits for active employees are provided through the State Group Benefits Program, whose monthly premiums are paid jointly by the employee and the school board. The school board recognizes the cost of providing these benefits (the board's portion of premiums) as an expenditure when the monthly premiums are due. For the year ended June 30, 2001, the cost of retiree benefits totaled \$1,240,324, for approximately 363 retirees.

9. ACCOUNTS, SALARIES, AND OTHER PAYABLES

The payables of June 30, 2001, are as follows:

Classification	General Fund	Special Revenue Funds	Capital Projects Funds	Agency Funds	Total
Accounts and related benefits payable	\$12,789	\$70,595	\$266	\$15,787	\$97,437
Salaries and withholdings payable	2,672,679	359,655			3,032,334
Total	\$2,685,468	\$430,250	\$266	\$15,787	\$3,131,771

10. COMPENSATED ABSENCES

At June 30, 2001, employees of the school board have accumulated and vested \$1,827,428, in employee leave benefits, which were computed in accordance with GASS Codification Section C60. The total amount of these benefits is recorded within the general long-term debt account group.

11. CHANGES IN AGENCY FUND DEPOSITS

A summary of changes in agency fund deposits due others follows:

	School Activity Funds
Balance, July 1, 2000	\$348,550
Additions	1,283,087
Deductions	(1,247,351)
Balance, June 30, 2001	\$384,286

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 Notes to the Financial Statements (Continued)

12. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of the general long-term debt transactions for the year ended June 30, 2001:

	Bonded Debt	Compensated Absences	Total
Long-term debt payable at July 1, 2000	\$81,470,000	\$1,484,664	\$82,954,664
Additions	None	388,455	388,455
Deductions	(1,205,000)	(85,699)	(1,290,699)
Long-term debt payable at June 30, 2001	\$80,265,000	\$1,827,420	\$82,092,420

All school board bonds outstanding at June 30, 2001, are general obligation bonds with maturities from 1997 to 2014 and interest rates from 4.7 to 10 per cent. Bond principal and interest payable in the next fiscal year are \$1,205,000 and \$1,728,886, respectively. The individual issues, which are serial bonds payable from the respective school district debt service funds, are as follows:

Bond Description	Original Date	Interest Rate	Principal Maturity Date	Outstanding to Maturity	Outstanding Anticipating
General Fund No. 1 - December 1, 1983	8,000,000	4.8 - 6.4.8	06/01/2004	8,388,787	8,388,787
General Fund No. 2 - September 1, 1988	1,000,000	8.00 - 10%	06/01/2000	100,000	900,000
General Fund No. 3 - July 1, 1989	10,000,000	8 - 10%	06/01/2000	1,000,000	9,000,000
General Fund No. 4 - April 1, 1990	10,000,000	7.75 - 10%	06/01/2000	1,000,000	9,000,000
General Fund No. 5 - January 1, 1998	8,000,000	4.8 - 7.0%	06/01/2007	8,000,000	8,000,000
Totals				25,388,787	25,288,787

All principal and interest requirements are funded in accordance with Louisiana law by the annual ad valorem tax levy on taxable property within the parish. At June 30, 2000, the school board has accumulated \$4,948,145 in the debt service funds, for future debt requirements. The bonds are due as follows:

NATCHITOCHEES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 Notes to the Financial Statements (Continued)

Bonded Indebtedness	Principal Payments	Interest Payments	Total
Year Ended June 30:			
2002	\$1,310,000	\$1,637,226	\$2,947,226
2003	1,410,000	1,532,682	2,942,682
2004	1,540,000	1,425,291	2,965,291
2005	1,680,000	1,306,976	2,986,976
2006	1,789,000	1,188,982	2,977,982
Thereafter	2,000,000	6,488,462	29,088,462
Total	<u>\$30,269,000</u>	<u>\$13,580,598</u>	<u>\$43,849,598</u>

Bonded Debt - Defeasance

In prior years, the school board defeased certain general obligation bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the defeased bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the school board's financial statements. On June 30, 2003, a total of \$5,575,000 of bonds outstanding are considered defeased.

13. INTERFUND RECEIVABLES/PAYABLES

Fund	Interfund Receivable	Interfund Payable
General Fund	\$532,327	
Special Revenue Funds:		
Federal Funds		\$335,340
State Funds		138,651
Building and Equipment Funds		45,340
Other		
Capital Projects Funds		<u>14,225</u>
TOTALS	<u>\$532,327</u>	<u>\$532,327</u>

14. RISK MANAGEMENT

The school board is exposed to various risks related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. With respect to the aforementioned risks, with the exception of property losses below the policy deductibles, and for injuries to employees (worker's compensation), the school board has obtained commercial insurance, and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 Notes to the Financial Statements (Continued)

With respect to injuries to employees (workers' compensation), the school board has initiated a risk management program for workers' compensation insurance. Operation of this program is accounted for within the General Fund and funds are available to pay claims, claim reserves, and administrative costs of the program. An excess coverage insurance policy covers claims in excess of \$200,000 with an aggregate limit of \$1,000,000. Interfund premiums are based primarily on the individual funds' payroll and are reported as expenditures in the individual funds.

15. FUND BALANCE DESIGNATIONS - GENERAL FUND

In accordance with a resolution adopted by the school board, a portion of the fund balance of the General Fund is designated for insurance loss to cover any potential property loss that may occur. At June 30, 2001, the comprehensive insurance policy deductible is \$100,000 per occurrence for buildings and contents. The changes in the fund balance for the year ended June 30, 2001, are as follows:

Designated for insurance deductible, July 1, 2000	\$1,950,346
Additions	172,886
Deductions	NONE
Designated for insurance deductible, June 30, 2001	<u>\$2,123,232</u>

A portion of the fund balance of the General Fund has also been designated by the school board for a contingency reserve to cover any possible contingency that may occur. The changes in the fund balance during the year ended June 30, 2001, is as follows:

Designated for contingency reserve, July 1, 2000	\$5,999,913
Additions	633,670
Deductions	NONE
Designated for contingency reserve, June 30, 2001	<u>\$6,633,583</u>

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and For the Year Ended June 30, 2001

SPECIAL REVENUE FUNDS

FEDERAL GRANT FUNDS

TITLE I - GRANTS TO LOCAL EDUCATIONAL AGENCIES (CFDA NO. 84.010) - is a federally financed program whose objective is to improve the educational opportunities of educationally deprived children by helping them succeed in the regular school program, attain grade level proficiency, improve achievement in basic and more advanced skills, and progress to the same high standards as other children.

TITLE I - MIGRANT EDUCATION - BASIC STATE GRANT PROGRAM (CFDA NO. 84.011) - is a federally financed program whose objective is to assist States to ensure that migratory children have the opportunity to meet the same challenging State content and performance standards that all children are expected to meet. The Natchitoches Parish School Board serves as the Local Operating Agency (LOA) under the Louisiana State Plan.

IMPACT AID (CFDA NO. 84.041) - is a federally financed program whose objective is to provide assistance to the local educational agencies (LEA's) where enrollments or availability of revenue are adversely affected by Federal activities.

SAFE AND DRUG-FREE SCHOOLS -- STATE GRANTS (CFDA NO. 84.186) - is a federally financed program whose objective is to establish State and local programs of alcohol and drug abuse education and prevention coordinated with related community efforts and resources.

EISENHOWER PROFESSIONAL DEVELOPMENT - STATE GRANTS (CFDA NO. 84.281) - is a federally financed program whose objective is to ensure that teachers, staff, and administrators have access to sustained and intensive high-quality professional development. To challenge State content standards in core academic subjects.

INNOVATIVE EDUCATION PROGRAM STRATEGIES (CFDA NO. 84.298) - is a federally financed program whose objective is to assist State and local educational agencies in improving elementary and secondary education.

EVEN START - State Educational Agencies (CFDA No. 84.213) - is a federally financed program whose objective is to provide family-centered education projects to help parents become full partners in the education of their children, to assist children in reaching their full potential as learners, and to provide literacy training for their parents.

CHALLENGE GRANTS FOR TECHNOLOGY IN EDUCATION - LOCAL INNOVATION (CFDA NO. 84.303) - is a federally financed program whose objective is to support the development, interconnection, implementation, improvement, and maintenance of an effective educational technology infrastructure.

VOCATIONAL EDUCATION -- BASIC GRANTS TO STATES (CFDA NO. 84.048) - is a federally financed program whose objective is to make the United States more competitive in the world economy by developing more fully the academic and occupational skills of all segments of the population, principally through concentrating resources on improving educational programs leading to academic and occupational skills needed to work in a technologically advanced society.

**NATCHITOCHES PARISH SCHOOL BOARD
SUPPLEMENTAL INFORMATION SCHEDULES
(Continued)**

SPECIAL EDUCATION -- CHILDREN WITH DISABILITIES (CFDA NO. 84.809), GRANTS TO STATES (CFDA NO. 84.027), AND PRESCHOOL GRANTS (CFDA NO. 84.173) - are federally financed programs whose objectives include providing assistance to States as a means of providing a free appropriate public education to all children with disabilities.

ADULT EDUCATION -- STATE GRANT PROGRAM (CFDA NO. 84.002) - is a federally financed program whose objective is to improve educational opportunities for adults and to encourage the establishment of adult education programs that will enable all adults to acquire basic educational skills necessary to function in society.

PREVENTIVE HEALTH -- HEALTH SERVICES BLOCK GRANT (CFDA NO. 93.991) - is a federally financed program whose objective is to provide States with the resources to improve the health status of the population of each grantee.

CHILD CARE AND DEVELOPMENT -- BLOCK GRANT (CFDA NO. 93.675) - is a federally financed program whose objective is to make grants available to assist low-income families with child care services.

GOALS 2000 -- STATE AND LOCAL EDUCATION SYSTEMIC IMPROVEMENT (CFDA NO. 84.276) - is a federally financed program whose objective is to provide grants to State Education Agencies (SEAs) as a means of supporting the development and implementation of a comprehensive reform plan at the State, local, and school levels to improve teaching and learning of all students.

COMPREHENSIVE SCHOOL REFORM DEMONSTRATION (CFDA 84.332) -- is a federally financed program whose objective is to provide financial incentives for schools that need to substantially improve student achievement, particularly Title I schools to implement comprehensive school reform programs.

READING EXCELLENCE (CFDA NO. 84.338) -- is a federally financed program whose objective is to award grants to States to provide children with the readiness skills and support they need in early childhood to learn to read once they enter school.

STATE GRANT FUNDS

SPECIAL EDUCATION -- is a state financed program whose objective is to provide additional education to children with exceptionalities and other special educational requirements.

ADULT EDUCATION -- is a state financed program whose objective is to provide classes to individuals who are not high school graduates. Instruction is given until the student passes the GED test, which is equivalent to receiving a high school diploma.

QUALITY EDUCATION SUPPORT -- is a state financed program whose objective is to enhance the educational opportunities of all children by eliminating one or more educational problems.

CHILD CARE -- is a state financed program whose objective is to assist low-income families with child care services.

**NATCHITOCHE PARISH SCHOOL BOARD
SUPPLEMENTAL INFORMATION SCHEDULES
(Continued)**

SPECIAL PROJECT TO UPGRADE READING -- is a state financed program whose objective is to provide programs for facilitating reading improvement throughout the state.

SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS

MAINTENANCE FUNDS -- account for the proceeds of ad valorem taxes levied for maintaining and improving schools within each school district.

OTHER FUNDS

RAPIDES FOUNDATION - CLOUTIERVILLE -- accounts for the proceeds of grant funds, from the Rapides Foundation, a Louisiana nonprofit corporation, whose objective is to improve student achievement by producing high intellectual and challenging work with students and teachers.

RAPIDES FOUNDATION - LAKEVIEW JR/SR HIGH -- accounts for the proceeds of grant funds, from the Rapides Foundation, a Louisiana nonprofit corporation, whose objective is to improve student achievement by producing high intellectual and challenging work with students and teachers.

RAPIDES FOUNDATION - NATCHITOCHE ELEMENTARY -- accounts for the proceeds of grant funds, from the Rapides Foundation, a Louisiana nonprofit corporation, whose objective is to improve student achievement by producing high intellectual and challenging work with students and teachers.

SHREVEPORT ARTS COUNCIL -- provides art appreciation instructional services for selected students. The program is funded through a local grant.

SHELTERED WORKSHOP -- provides instructional services for selected students. The program is funded through a local corporate grant.

ARCO -- provides instructional services for selected students. The program is funded through a local corporate grant.

SCHOOL LUNCH -- accounts for the School Food Service Program, the purpose of which is to provide nourishing meals for all students in all grades. The fund is supplemented by both federal and state funds that are based on reimbursement and participation, and from payments by participants of the program.

READING IS FUNDAMENTAL -- provides assistance to improve the reading ability of children. The program is funded through contributions from interested individuals.

NATCHITOCHES PARISH SCHOOL BOARD
 Accounting Period: 12/01/00 - 12/31/00
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Balance Sheet, June 30, 2001

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
ASSETS					
Cash and equivalents	\$518,683	\$186,281	\$169,756	\$441,176	\$1,315,896
Investments				286,783	286,783
Receivables	295,187	159,161			454,348
Interfund receivable					
Inventory				\$8,081	\$8,081
TOTAL ASSETS	\$813,869	\$344,452	\$169,756	\$736,040	\$1,344,117
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts, salaries, and other payables	\$298,308	\$37,884	\$1,008	\$388,862	\$626,062
Interfund payable	295,340	136,661	46,342		478,343
Deferred revenues	242,591	170,218			412,809
Total Liabilities	\$836,239	\$544,763	\$48,350	\$388,862	\$1,318,214
Fund Equity - Fund balance - unreserved/unassigned	\$000	\$000	\$121,406	\$347,178	\$468,584
TOTAL LIABILITIES AND FUND EQUITY	\$836,239	\$544,763	\$169,756	\$736,040	\$1,344,117

WATCHDOCKS PARISH SCHOOL BOARD
 Watchdoocks, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2001

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
REVENUES					
Local sources:					
Ad valorem taxes			\$750,248		\$750,248
Tuition			6,000		6,000
Rentals, leases, and royalties			27,964	642,821	670,785
Interest earnings	\$10,497	\$177		392,261	392,283
Food services			600	86,717	87,317
Miscellaneous	308				308
State sources:					
Unrestricted grants-in-aid		622,015	28,049	428,748	1,078,822
Restricted grants-in-aid					
Federal sources:					
Unrestricted grants-in-aid	328,876				328,876
Restricted grants-in-aid	6,139,371			2,214,364	8,353,735
Total revenues	\$6,488,609	\$622,192	\$810,907	\$2,615,852	\$9,537,558
EXPENDITURES					
Current:					
Instruction:					
Regular programs		\$7,692	162,920		170,612
Special programs	3,801,528	137,072		43,444	3,982,044
Vocational programs	129,946		110		129,956
Adult and continuing education programs	72,947	33,885			106,832
Other programs	151,043	297,081	84,049		532,173
Support services:					
Plant support services	644,882	1,395	1,481		647,758
Instructional staff services	639,869	4,111		31,690	675,670
General administration	2,489	577	36,987		39,953
School administration	16,837		28,188		45,025
Business services	84,800	5	2,389		87,194
Plant services	37,719		978,587		1,016,306
Student transportation services	17,631	26,799	115		44,545
Central services	941				941
Non-Instructional Services:					
Food service operations	6,480			2,699,668	2,706,148
Community service operations					
Facilities acquisition and construction services			437,190		437,190
Total expenditures	\$5,304,789	\$622,192	\$1,633,856	\$2,800,864	\$9,360,991

(Continued)

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2005

	FEDERAL FUNDS	STATE FUNDS	SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS	OTHER FUNDS	TOTAL
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	208,080	NONE	(818,729)	44,848	(565,801)
OTHER FINANCING SOURCES (Uses)					
Operating transfers in					
Operating transfers out	(208,080)		1,000		(208,080)
Sales of assets					1,000
Total other financing sources (uses)	(208,080)	NONE	1,000	NONE	(207,080)
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	NONE	NONE	(818,729)	44,848	(774,881)
FUND BALANCE AT BEGINNING OF YEAR	NONE	NONE	972,049	590,130	1,562,180
FUND BALANCE AT END OF YEAR	NONE	NONE	150,320	634,978	785,298

(Continued)

NATCHITOCHES PARISH SCHOOL BOARD
 ACCOUNTS: 12/31/2001
 ADDITIONAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS
 Combining Balance Sheet, June 30, 2001

	TITLE I	HIGRANT	EMERIT	DRUG-FREE	WISERPOWER PROFESSIONAL DEVELOPMENT	INNOVATIVE EDUCATION STRATEGIES
ASSETS						

Cash and equivalents	\$207,816	\$17,582	\$188,668	\$9,388		\$2,978
Receivables	154,629	71			\$20,122	
TOTAL ASSETS	\$362,445	\$17,653	\$188,668	\$9,388	\$20,122	\$2,978
LIABILITIES AND FUND EQUITY						

Liabilities:						
Accounts, salaries, and						
other payables	\$174,209	\$5,642		\$4,394	\$51	\$299
Interfund payable	174,334	9,927		3,379	20,071	1,674
Deferred revenues	14,203	2,194	\$188,668	1,394		\$64
Total Liabilities	\$362,445	\$17,653	\$188,668	\$9,388	\$20,122	\$2,978
Fund Equity - fund balances -						
unreserved - undesignated	NONE	NONE	NONE	NONE	NONE	NONE
TOTAL LIABILITIES AND						
FUND EQUITY	\$362,445	\$17,653	\$188,668	\$9,388	\$20,122	\$2,978

(Continued)

EVER START	CHALLENGE GRANTS	VOCATIONAL EDUCATION	SPECIAL EDUCATION	CLASS SIZE	FAMILY PRESERVATION	ADULT EDUCATION	READING EXCELLENCE	JOBS GRANT
*****	*****	*****	*****	*****	*****	*****	*****	*****
\$11,690	\$33 33,973		\$4,144 44,323	\$39,167		\$12,977	\$31,157	\$5 1,639
*****	*****	*****	*****	*****	*****	*****	*****	*****
\$11,980	\$31,000	NONE	\$46,487	\$39,167	NONE	\$12,977	\$31,157	\$1,035
*****	*****	*****	*****	*****	*****	*****	*****	*****
\$2,047 6,639	\$13,033 17,862 33		\$5,110 40,590 8,472 2,877 14,240	\$15,473		\$5,766 7,228	\$7,860 16,323 4,972	\$35 1,599
*****	*****	*****	*****	*****	*****	*****	*****	*****
\$11,690	\$1,000	NONE	\$46,487	\$39,167	NONE	\$12,977	\$31,157	\$1,035
*****	*****	*****	*****	*****	*****	*****	*****	*****
NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
*****	*****	*****	*****	*****	*****	*****	*****	*****
\$11,690	\$31,000	NONE	\$46,487	\$39,167	NONE	\$12,977	\$31,157	\$1,035
*****	*****	*****	*****	*****	*****	*****	*****	*****

NATCHITOCHES PARISH SCHOOL BOARD
 ACCOUNTS: LEASTEN
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - FEDERAL GRANT FUNDS
 Continuing Balance Sheet, June 30, 2001

	PREVENTIVE HEALTH	CHILD CARE	SCHOOL REFORM	GOALS 2000	TOTAL FEDERAL GRANT FUNDS
ASSETS					
Cash and equivalents	\$92,456	\$5,356		\$38	\$97,850
Receivables			\$7,200	\$,947	\$8,147
TOTAL ASSETS	\$92,456	\$5,356	\$7,200	\$8,977	\$105,989
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts, salaries, and other payables		\$1,449			\$1,449
Interfund payable		\$,921			\$,921
Deferred revenues	\$92,456	\$,000	\$7,200	\$,947	\$102,603
Total Liabilities	\$92,456	\$,921	\$7,200	\$,947	\$103,524
Fund Equity - fund balances - unreserved - undesignated	\$000	\$000	\$000	\$000	\$000
TOTAL LIABILITIES AND FUND EQUITY	\$92,456	\$,921	\$7,200	\$8,977	\$103,524

(Excluded)

WACHITOCHES PARISH SCHOOL BOARD

Wachitoches, Louisiana

SPECIAL REVENUE FUND - FEDERAL GRANT PROGRAMS - MULTIPLE PROJECTS

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended June 30, 2022

	TITLE 1	HIGRANT	IMPACT AID	DRUG-FREE	EISENHOWER PROFESSIONAL DEVELOPMENT
REVENUES					
Local sources:					
Interest earnings	413,992				
Miscellaneous	30				
State sources:					
Unrestricted grant-in-aid					
Restricted grant-in-aid					
Federal sources:					
Unrestricted grant-in-aid	2,379,727	424,321	42,074	816,146	654,322
Restricted grant-in-aid					
Total revenues	2,993,739	424,321	2,074	106,146	654,322
EXPENDITURES					
Current:					
Instruction:					
Regular programs	1,734,352	118,275			
Special programs					
Adult and continuing education programs	91				
Vocational education programs			2,834		9,667
Other					
Support services:					
Pupil support services	300,161			90,978	
Instructional staff services	107,302	39,677		59	51,948
General administration	875	59	6	38	19
School administration	2,694				
Business services	12,439	51,605	49	20	
Plant services	30,219	693	6	769	
Student transportation services					
Career services	88				
Non-Instructional Services:					
Food service operations	876				
Community service operations					
Facilities acquisition and construction					
Total expenditures	2,263,746	204,487	2,874	100,959	63,626

(Continued)

INNOVATIVE EDUCATION STRATEGIES	EVEN START	CHALLENGE GRANTS	VOCATIONAL EDUCATION	SPECIAL EDUCATION	ADULT EDUCATION	PREVENTIVE HEALTH	CHILD CARE	GOALS 2000
				\$390 52		\$2,583	\$223	
\$42,806	\$224,218	\$987,883 50,884	\$127,847	1,013,320	\$88,186	78,877	\$6,701	\$29,001
42,806	224,218	498,888	127,847	1,013,678	88,186	78,188	66,004	29,001
	232,884		129,757	679,059		59,816	60,157	
2,087	3,274	9,897	3,890		88,889			26,839
36,437	7,264	412,036		268,770		28,873		1,778
16	68	888		64,809				
	4,788	2,373		495	40	22	22	
	27	38		2,018		188		
				258		48	4	
				67		35		
				17,621				
				250				
	3,874							
46,839	224,218	429,124	127,847	973,638	88,808	78,188	66,182	28,818

NATCHITOCHES PARISH SCHOOL BOARD
 SPECIAL REVENUE FUNDS - FEDERAL GRANT PROGRAMS - MULTIPLE PROJECTS

Summing Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2001

	TITLE I	MOBILITY	IMPACT AGE	DRUG-FREE	EISENHOWER PROFESSIONAL DEVELOPMENT
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$100,000	\$0.00		\$0.00	\$0.00
OTHER FINANCING SOURCES (Uses)					
Operating transfers in					
Operating transfers out					
Net of assets	(100,000)	(0.00)		(0.00)	(0.00)
Total other financing sources (uses)	(100,000)	(0.00)	NONE	(0.00)	(0.00)
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	NONE	NONE	NONE	NONE	NONE
FUND BALANCE AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE	NONE
FUND BALANCE AT END OF YEAR	NONE	NONE	NONE	NONE	NONE

(Excluded)

INNOVATIVE EDUCATION STRATEGIES	EVEN START	CHALLENGE GRANTS	VOCATIONAL EDUCATION	SPECIAL EDUCATION	ADULT EDUCATION	PREVENTIVE HEALTH	CHILD CARE	GOALS 2000
1.986	NONE	13.983	NONE	40.087	1.881	NONE	2.821	388
(1.986)		(13.983)		(40.087)	(1.881)		(2.821)	(388)
*****	*****	*****	*****	*****	*****	*****	*****	*****
(1.986)	NONE	(13.983)	NONE	(40.087)	(1.881)	NONE	(2.821)	(388)
*****	*****	*****	*****	*****	*****	*****	*****	*****
NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
*****	*****	*****	*****	*****	*****	*****	*****	*****
NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE	NONE
*****	*****	*****	*****	*****	*****	*****	*****	*****

WACHITOCHES PARISH SCHOOL BOARD
WACHITOCHES, LOUISIANA
SPECIAL REVENUE FUND - FEDERAL GRANT PROGRAMS - MULTIPLE PROJECTS

Condensed Schedule of Revenues, Expenditures and Charges in Fund Balances
For the Year Ended June 30, 2022

	SCHOOL REPORT	READING EXCELLENCE	TOTAL FEDERAL GRANT FUNDS
REVENUES			
Local sources:			
Interest earnings			\$16,457
Gifts/Donations			309
State sources:			
Unrestricted grants-in-aid			
Restricted grants-in-aid			
Federal sources:			
Unrestricted grants-in-aid			320,878
Restricted grants-in-aid	944,299	899,642	8,195,373
	44,299	899,642	8,542,629
Total revenues			
EXPENDITURES			
Current:			
Instruction:			
Regular programs	27,433	456,250	3,383,838
Special programs			123,846
Adult and continuing education programs			2,458
Vocational education programs			72,647
Other		98,664	151,043
Support services:			
Full support services			644,002
Instructional staff services	4,665	37,335	539,569
General administration			2,458
School administration			12,027
Business services		50	64,903
Plant services			37,728
Student transportation services			17,833
Cafeteria services			343
Non-Instructional Services:			
Food service operations			6,483
Community service operations			
Facilities acquisition and construction	42,055	621,296	5,324,769
Total expenditures			

(Continued)

NATCHITOCHES PARISH SCHOOL BOARD
 SPECIAL REVENUE FUNDS - FEDERAL GRANT PROGRAMS - MULTIPLE PROJECTS

Comparing Schedule of Revenues, Expenditures and Changes in Fund Balances
 For the Year Ended June 30, 2001

	SCHOOL REFORM	READING EXCELLENCE	TOTAL FEDERAL GRANT FUNDS
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	\$2,200	\$17,740	\$200,000
OTHER FINANCING SOURCES (Uses)			
Operating transfers in	(2,200)	(17,740)	(200,000)
Operating transfers out			
Sale of assets			
Total other financing sources (uses)	(2,200)	(17,740)	(200,000)
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	NONE	NONE	NONE
FUND BALANCE AT BEGINNING OF YEAR	NONE	NONE	NONE
FUND BALANCE AT END OF YEAR	NONE	NONE	NONE

(Excluded)

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - STATE GRANT FUNDS

Combining Balance Sheet
 June 30, 2021

	SPECIAL EDUCATION	ADULT EDUCATION	QUALITY EDUCATION SUPPORT	CHILD CARE	SPECIAL PROGRAM TO IMPROVE READING	EDUCATION EXCELLENCE	TOTAL
ASSETS							
Cash and equivalents	\$1,728	\$4,000	\$10,744		\$18,348	\$108,690	\$142,410
Receivables	\$8,879		\$1,183	\$288			\$10,350
Interfund receivables							
TOTAL ASSETS	\$9,607	\$4,000	\$11,927	\$288	\$18,348	\$108,690	\$142,860
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts, salaries, and other payables	\$16,342	\$4,000	\$16,850	\$288			\$37,480
Interfund payable	\$1,683		\$4,887				\$6,570
Deferred revenues	379				\$18,348	\$108,690	\$129,417
Total Liabilities	\$18,404	\$4,000	\$21,737	\$288	\$18,348	\$108,690	\$142,860
Fund Equity - fund balance - unreserved/undesignated	NONE	NONE	NONE	NONE	NONE	NONE	NONE
TOTAL LIABILITIES AND FUND EQUITY	\$18,404	\$4,000	\$21,737	\$288	\$18,348	\$108,690	\$142,860

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - STATE GRANT FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2021

	SPECIAL EDUCATION	ADULT EDUCATION	QUALITY EDUCATION SUPPORT	CHILD CARE	SPECIAL PROGRAM TO UPGRADE READING	EDUCATION EXCELLENCE	TOTAL
REVENUES							

Legal sources:							
Interest earnings					\$177		\$177
Other							
State sources - restricted							
grants-in-aid	\$666,121	\$33,285	\$81,886			\$11,674	\$892,966
Total revenues	666,121	33,285	81,886	NONE	177	11,674	892,962

EXPENDITURES							

Current:							
Instruction:							
Regular programs	27,692						27,692
Special programs	112,051		29,521				141,672
Vocational programs							
Adult and continuing							
educational programs		33,285					33,285
Other programs	223,095		68,514			7,882	291,591
Support services:							
Right support services	1,279		116				1,395
Instructional staff services	919					3,192	4,121
General administration					177		177
School administration							
Business services			5				5
Plant services							
Student transportation services	20,795						20,795
Non-Instructional Services:							
Food service operations							
Community service programs							
Total expenditures	365,121	33,285	91,896	NONE	177	11,674	502,052

EXCESS (Deficiency) OF REVENUES							
OVER EXPENDITURES	NONE	NONE	NONE	NONE	NONE	NONE	NONE

FUND BALANCE AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE

FUND BALANCE AT END OF YEAR	NONE	NONE	NONE	NONE	NONE	NONE	NONE

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - SCHOOL DISTRICT BUILDING AND EQUIPMENT FUNDS
 Combining Balance Sheet, June 30, 2001

	CONSOLIDATED SCHOOL DISTRICT				SCHOOL DISTRICT	TOTAL SCHOOL DISTRICT MAINTENANCE FUNDS
	NO. 6	NO. 7	NO. 8	NO. 10	NO. 9	
ASSETS						
Cash and equivalents				\$20,679	\$171,680	\$192,359
TOTAL ASSETS	NONE	NONE	NONE	\$20,679	\$171,680	\$192,359
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts, salaries, and	\$15	\$83		\$15	\$84	\$1,096
and other payables	17,667	\$5,186	\$3,487	17,660		46,042
Interfund payables						
Total Liabilities	17,682	\$5,275	\$3,487	17,655	\$84	46,438
Fund Equity = fund balances (deficit):						
unreserved - undesignated	(\$17,682)	(\$5,272)	(\$3,487)	10,663	\$170,696	145,920
TOTAL LIABILITIES AND FUND EQUITY	NONE	NONE	NONE	\$20,679	\$171,680	\$192,359

HATCHITCHEE PARISH SCHOOL BOARD
Hatchitchee, Louisiana
GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - SCHOOL DISTRICT MAINTENANCE FUNDS

Continuing Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2021

	CONSOLIDATED SCHOOL DISTRICT				SCHOOL DISTRICT NO. 8	TOTAL
	NO. 6	NO. 7	NO. 8	NO. 10		
REVENUES						
Local sources:						
Levy on taxes	\$34,820	\$164,432	\$18,400	\$27,237	\$34,884	\$780,248
Ratals, taxes and royalties		32		8,000		8,032
Interest earnings	892	1,452	57	9,931	23,732	27,364
Miscellaneous		600				600
State sources - unrestricted grants-in-aid			1,887		27,181	29,068
Total revenues	35,712	166,516	21,444	34,968	85,897	823,307
EXPENDITURES						
Current:						
Instruction:						
Regular programs	888	4,393	3,293	2,633	162,888	162,820
Vocational programs					110	110
Other	29,839	12,488	1,866	17,827	29,839	64,840
Support services:						
Rupit		288			1,385	1,401
General administration	10,680	6,325	798	1,489	17,245	26,907
School administration		10,775		2,578	16,339	29,280
Business services	335	812		189	1,859	2,995
Plant services	29,465	150,887	17,781	32,370	648,284	938,587
Student transportation services	400		8			110
Facilities acquisition and construction		330			426,440	427,090
Total expenditures	69,329	186,200	23,345	55,365	1,289,896	1,653,830
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	(33,616)	(19,684)	(1,900)	(21,400)	(743,039)	(830,729)
OTHER FINANCIAL SOURCES (Uses)						
Other	9391	1,000	9391	9391	9391	1,000
EXCESS (Deficiency) OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(24,616)	(18,674)	(1,900)	(21,400)	(743,039)	(818,729)
FUND BALANCE AT BEGINNING OF YEAR	14,864	18,488	(1,897)	32,362	810,835	972,349
FUND BALANCE AT END OF YEAR	(10,752)	(9,186)	(3,797)	(10,640)	(170,199)	(153,380)

WATCHTOWER PARISH SCHOOL BOARD
 Watchtower, Louisiana
 GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS
 Combining Balance Sheet, June 30, 2001

	WATCOW FOUNDATION - CLOUTIERVILLE	WATCOW FOUNDATION - LAKEVIEW JUNIOR HIGH	WATCOW FOUNDATION - WATCOW ELEMENTARY	WATCOW ARTS COUNCIL	WATCOW INTERNATIONAL PAPER	WATCOW GRANT
Assets						
Cash and equivalents		\$4,280	\$2,175		\$2	
Investments, at fair value						
Inventory						
TOTAL ASSETS	NONE	\$4,280	\$2,175	NONE	\$2	NONE
LIABILITIES AND FUND EQUITY						
LIABILITIES:						
Accounts, salaries, and and other payables		\$4,280	\$2,175			
Total Liabilities	NONE	\$4,280	\$2,175	NONE	NONE	NONE
Fund Equity - fund balances unassigned - undesignated	NONE	NONE	NONE	NONE	\$2	NONE
TOTAL LIABILITIES AND FUND EQUITY	NONE	\$4,280	\$2,175	NONE	\$2	NONE

SCHOOL LUNCH	READING IS FUNDAMENTAL	TOTAL
-----	-----	-----
\$431,328	\$3,900	\$441,178
260,778		260,778
88,082		88,082
-----	-----	-----
\$780,078	\$3,900	\$780,040
=====	=====	=====

\$148,778	\$630	\$155,668
-----	-----	-----
148,778	630	155,668
-----	-----	-----
\$31,362	\$2,870	\$34,178
-----	-----	-----
\$780,078	\$3,900	\$780,040
=====	=====	=====

WATCHTOWER PARISH SCHOOL BOARD

Levelland, Louisiana

GOVERNMENTAL FUND TYPE - SPECIAL REVENUE FUNDS - OTHER FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended June 30, 2021

	WATCHTOWER FOUNDATION - CLOUTIERVILLE	WATCHTOWER FOUNDATION - LAKELAND JUNIOR HIGH	WATCHTOWER - FOUNDATION - WATCHTOWER ELEMENTARY	WATCHTOWER JUNIOR COUNCIL	SHELTERED WORKSHOP - INTERNATIONAL PAPER
REVENUES					
Local sources:					
Interest earnings					
Food service	\$24,520	\$19,520	\$22,537	\$2,492	\$508
Miscellaneous					
State sources - unrestricted grant-in-aid					
Federal sources - restricted grant-in-aid					
Total revenues	\$24,520	\$19,520	\$22,537	\$2,492	\$508
EXPENDITURES					
Current:					
Instructional services - special programs	\$2,503	\$,378	\$,472	\$,492	\$,371
Support services - instruction staff support	\$2,187	\$,143	\$,248		
Non-instructional services - food service operations					
Total expenditures	\$4,690	\$,521	\$,720	\$,492	\$,371
EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES	NONE	NONE	NONE	NONE	(\$,863)
FUND BALANCE AT BEGINNING OF YEAR	NONE	NONE	NONE	NONE	\$,539
FUND BALANCE AT END OF YEAR	NONE	NONE	NONE	NONE	\$7

ABCO BRAINT	SCHOOL LUNCH	READING IS FUNDAMENTAL	TOTAL
	\$42,541	\$282	\$42,823
	592,501		592,501
		2,428	42,517
	496,749		496,749
	2,014,364		2,014,364
=====	=====	=====	=====
NONE	2,948,855	2,492	3,012,842
124		1,669	43,444
		7	31,690
	2,663,659		2,663,659
-----	-----	-----	-----
124	2,663,659	1,671	2,668,634
(124)	62,196	828	44,248
124	675,116	2,081	990,190
-----	-----	-----	-----
NONE	6531,302	62,676	6534,175
=====	=====	=====	=====

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and For the Year Ended June 30, 2011

GOVERNMENTAL FUND TYPE - DEBT SERVICE FUNDS

The debt service funds of the various school districts are used to accumulate monies for the payment of outstanding bond issues and certificates of indebtedness. The bonds and certificates of indebtedness were issued by the individual school districts to acquire land for building sites, erect and improve school buildings, and acquire the necessary equipment and furnishing thereof. The bond issues and certificates of indebtedness are financed by a special ad valorem property tax levied within the individual school districts.

WATCHITOCHES PARISH SCHOOL BOARD
 Watchitoches, Louisiana
 GOVERNMENTAL FUND TYPE - OEST SERVICE FUNDS
 Combining Balance Sheet, June 30, 2001

	CONSOLIDATED SCHOOL DISTRICT			SCHOOL DISTRICT	TOTAL SCHOOL DISTRICT FUNDS
	NO. 6	NO. 7	NO. 8	NO. 9	
ASSETS					
Cash and equivalents	\$26,407	\$1,028,492	\$187,230	\$3,732,423	\$4,974,552
LIABILITIES AND FUND EQUITY					
Liabilities	NONE	NONE	NONE	NONE	NONE
Fund Equity - fund balances:					
Reserved for debt service					
Unreserved - undesignated	\$26,407	\$1,028,492	\$187,230	\$3,732,423	\$4,940,145
Total fund equity	26,407	1,028,492	187,230	3,732,423	4,974,552
TOTAL LIABILITIES AND FUND EQUITY	\$26,407	\$1,028,492	\$187,230	\$3,732,423	\$4,974,552

WATCHITOCHEE PARISH SCHOOL BOARD
 Watchitochee, Louisiana
 GOVERNMENTAL FUND TYPE - COST SERVICE FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2001

	CONSOLIDATED SCHOOL DISTRICT			SCHOOL DISTRICT	
	NO. 6	NO. 7	NO. 8	NO. 9	TOTAL
REVENUES					
Local sources:					
Ad valorem taxes		\$686,064	\$140,403	\$2,473,523	\$3,299,990
Interest earnings	\$1,489	\$2,086	10,711	179,170	243,456
State sources - unrestricted grants-in-aid				36,111	36,111
Total revenues	1,489	688,140	151,114	2,688,804	3,529,548
EXPENDITURES					
Current:					
Support services:					
General administration		\$1,648	4,846	95,860	111,637
Business services	75	2,079	434	7,184	9,733
Cost service:					
Principal retirement		320,000	\$0,000	\$25,000	345,000
Interest and charges		308,660	69,838	1,959,853	2,278,291
Total expenditures	75	652,271	131,196	2,279,897	3,080,429
EXCESS OF REVENUES					
OVER EXPENDITURES	1,489	\$6,869	19,918	411,917	469,183
FUND BALANCE AT BEGINNING OF YEAR					
	24,984	992,689	167,312	9,389,565	10,514,550
FUND BALANCE AT END OF YEAR					
	\$26,407	\$1,028,492	\$187,230	\$10,732,422	\$11,974,551

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and For the Year Ended June 30, 2011

GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

These individual school district capital projects funds account for financial resources used for facilities acquisition, construction, and improvements of public school facilities in the individual school districts.

WATCHITOCHES PARISH SCHOOL BOARD
 WATCHITOCHES, LOUISIANA
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS
 Combining Balance Sheet, June 30, 2001

	CONSOLIDATED SCHOOL DISTRICT NO. 8	SCHOOL DISTRICT NO. 9	TOTALS
ASSETS			

Cash and equivalents		\$1,997,626	\$1,997,626
Interfund receivables		14,999	14,999
	NONE	\$1,602,681	\$1,602,681
LIABILITIES AND FUND EQUITY			

Liabilities - accounts payable	NONE	\$266	\$266
Fund Equity - reserved for capital projects	NONE	1,602,289	1,602,289
TOTAL LIABILITIES AND FUND EQUITY	NONE	\$1,602,681	\$1,602,681

NATCHITOCHEE PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 GOVERNMENTAL FUND TYPE - CAPITAL PROJECTS FUNDS

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended June 30, 2001

	CONSOLIDATED SCHOOL DISTRICT NO. 6	SCHOOL DISTRICT NO. 9	TOTALS
REVENUES			
Interest on Investments	NONE	\$110,384	\$110,384
EXPENDITURES			
Current - supporting services:			
Business services		5,738	5,738
Operation and maintenance of plant		814	814
Facilities acquisition and construction		766,770	766,770
Total expenditures	NONE	773,322	773,322
DEFICIENCY OF REVENUES OVER EXPENDITURES	NONE	(662,938)	(662,938)
FUND BALANCE AT BEGINNING OF YEAR	NONE	2,265,194	2,265,194
FUND BALANCE AT END OF YEAR	NONE	\$1,602,255	\$1,602,255

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and For the Year Ended June 30, 2001

FIDUCIARY FUND TYPE - AGENCY FUNDS

SCHOOL ACTIVITY FUND

The School Activity Agency Fund accounts for monies generated by the schools and organizations within the schools of the parish. While these accounts are under the supervision of the school board, they belong to the individual schools or their student bodies and are not available for use by the school board.

WACHITOCHES PARISH SCHOOL BOARD
 WACHITOCHES, LOUISIANA
 FIDUCIARY FUND TYPE - AGENCY FUND - SCHOOL ACTIVITY FUNDS
 Balance Sheet, June 30, 2001

ASSETS	

Cash and cash equivalents	<u>\$400.073</u>
LIABILITIES	

Accounts payable	\$15,787
Deposits due others	<u>384,286</u>

TOTAL LIABILITIES	<u>\$400.073</u>

HATCHITOCHES PARISH SCHOOL BOARD
 HATCHITOCHES, Louisiana
 FUNDING FUND TYPE - AGENCY FUND - SCHOOL ACTIVITY FUNDS

Schedule of Changes in Deposit Balances
 For the Year Ended June 30, 2001

	BALANCE JUNE 30, 2000	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2001
SCHOOL ACTIVITY FUNDS				
Clatskanie High	\$20,744	\$69,463	(\$67,667)	\$12,520
East Hatchitoches Elementary	19,000	23,528	(23,104)	21,424
Fairview-Alpha Elementary	36,850	70,269	(62,482)	44,637
Goldonna Elementary	13,046	35,886	(39,952)	8,980
Lakeview High	33,176	155,447	(149,580)	39,043
Marthaville Elementary	11,455	71,163	(60,922)	21,696
Hatchitoches Central High	104,989	587,851	(542,717)	150,123
Hatchitoches Junior High	8,396	63,430	(48,140)	13,686
Hatchitoches Ninth Grade Center	5,064	NONE	(5,364)	NONE
North Hatchitoches Elementary	24,352	30,480	(29,910)	24,922
Northwestern Elementary Laboratory	19,624	62,310	(46,613)	25,321
Northwestern Middle Laboratory	4,085	39,899	(35,150)	8,834
Parks Elementary	5,336	93,848	(102,056)	4,128
Pre-School Center	2,740	NONE	(2,740)	NONE
Providence Elementary	17,595	63,459	(53,851)	17,203
Wagner Elementary	21,777	39,648	(49,372)	12,053
Total	\$348,550	\$1,283,087	(\$1,247,951)	\$384,286

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION SCHEDULES

As of and For the Year Ended June 30, 2001

COMPENSATION PAID BOARD MEMBERS

The schedule of compensation paid to the school board members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. The compensation of the school board members is included in the general administrative expenditures of the General Fund. In accordance with Louisiana Revised Statute 17:554, the school board members have elected the monthly payment method of compensation. Under this method, the members of the school board receive \$600 per month. In addition, the president receives \$50 per month for exercising the duties of the office.

NATCHITOCHEE PARISH SCHOOL BOARD
Natchitoches, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended June 30, 2022

BOARD MEMBER	AMOUNT
Willard J. Blavier	\$7,000
Carroll Daniels	7,000
Russell E. Denny	7,000
Jutta Hildebrand	7,000
Rudolph Leon, Jr.	7,000
Emile L. Metoyer	7,000
Bobby R. Thomas	7,000
Cecil H. Walker	8,100
Bonathy D. Wilkerson	7,000
Joella Wilson	7,000
Ralph D. Wilson	8,100

Total	<u>\$86,400</u>

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The reports are based solely on the audit of the general purpose financial statements.

HERBIE W. WAY
CERTIFIED PUBLIC ACCOUNTANT

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**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

I have audited the general purpose financial statements of the Natchitoches Parish School Board as of and for the year ended June 30, 2001, and have issued my report thereon dated December 14, 2001. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect the school board's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Schedule of Findings and Questioned Costs as items 2001-1 and 2001-2.

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Compliance and Internal Control Report
(Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by errors or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe none of the reportable conditions described above is a material weakness.

Prior Year Audit Findings

The audit for the year ended June 30, 2000, disclosed no instances of noncompliance that were required to be reported under Government Auditing Standards or matters involving the internal control over financial reporting and its operation that were considered to be material weaknesses.

General

This report is intended for the information of the audit committee, management, the Louisiana Legislative Auditor, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
December 14, 2001

OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

The following pages contain reports on the schedule of federal financial assistance, consideration of internal control, and compliance with laws and regulations required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, the Single Audit Act, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

HERBIE W. WAY
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**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

I have audited the compliance of Natchitoches Parish School Board with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of the major federal programs for the year ended June 30, 2001. Natchitoches Parish School Board's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the school board's management. My responsibility is to express an opinion on the school board's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the school board's compliance with those requirements and performing other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the school board's compliance with those requirements.

In my opinion, the school board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2001.

Internal Control over Compliance

The management of the school board is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the school board's internal control over compliance with requirements that could have a direct and material effect on a major program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance with OMB Circular A-133.

NATCHITOCHEE PARISH SCHOOL BOARD
Natchitoches, Louisiana
A-133 Report
(Continued)

My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management, and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
December 14, 2001

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana

Schedule of Expenditures of Federal Awards
For the Year ended June 30, 2001

SAINT NUMBER	ISSUES/ EXPENDITURES
	8176.185
	440.833
	1.399.831

	2.014.849

	2.874
	381.861
250144-38	49.687
250122-38	11.465
044-35-C	1.280
250142-38	6.374
01-91-38	2.979.727
INTEREST	14.122
00-95-35-H	875
00-91-38	170.388
00-90-38-C	43.091
00-85-38-B	83.239
00-80-38-EE	55.124
	447
00-81-38	494.770
SCHOOL TO HOME	6.128
8888-00-01	116.383
VENTURE	339
VENTURE	1.887
VENTURE	3.283
00-92-38-B	3.073
00-91-38	83.878
00-90-38	28.787
00-78-38-00	18.188
00-78-38-D	22.888
PROJECT SHARE	25.374
00-91-38	180.883
89-95-38-10	22.378
887491	41.188
25015285	7.888
25015285	889
0111-38	20.484
00-80-38	81.188
250180381	15.348
00-30-38	42.888
00-7117-38-F	10.284
250140-38	40.620
00-2288-C	84.388
00-81-38	836.284
00-80-38	132.177
00-81-38	342.142

	8.408.847

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 2001

GRANTOR AGENCY	PROGRAM TITLE	CFDA NUMBER
United States Department of Health and Human Services		
Passed through the Louisiana Department of Education	Child Care and Development Block Grant	93.075
Passed through the Louisiana Department of Social Services and Northwestern State University	Family Preservation and Support Services	93.888
Passed through Louisiana Department of Social Services	Preventive Health and Health Services Block Grant	93.891
Total United States Department of Health and Human Services		
Other Financial Assistance		
United States Department of Interior	Direct Program - Payments in Lieu of Taxes	None
United States Department of Interior	Direct Program - Timber Sales	None
Total United States Department of Interior		
United States Department of Defense	Direct Program - ROTC	None
Total Federal Financial Assistance		

Notes to the schedule:

1. The schedule, consistent with the preparation of the school board's financial statements, is prepared on the modified accrual basis of accounting.
2. The school board received USDA commodities (CFDA No. 10.550), a non-cash federal award during the year.
3. Approximately \$24,235 of the funds received under the Challenge Grant (CFDA No. 64.003) have been provided to other Local Governmental Agencies (subrecipients) in the State of Louisiana.

(Continued)

SALE/ST NUMBER	TOTAL/ST/ EXPENSES
200100-18	898.184
	1
	70.188
	1,04,188
	898.783
	2,824
	206,185
	82,827
	87,870,184

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana

Section 1 - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued. Unqualified

Internal control over financial reporting:

Material weakness identified? No

Reportable condition identified not considered a material weakness? Yes

2001-1 PAYROLL BANK ACCOUNT -- the school board is not reconciling the bank account related to the payroll activities of the school board.

A discussion with personnel in the accounting department disclosed that this account had not been reconciled since the former accounting supervisor retired.

All bank accounts should, to provide the school board with assurances that monies are being expended in accordance with management's intentions, be reconciled on a monthly basis and these reconciliations should be reviewed by an employee at least one level above the classification of the individual performing the reconciliations.

NATCHITOCHES PARISH SCHOOL BOARD
 Natchitoches, Louisiana
 Schedule of Findings and Questioned Costs
 (Continued)

2001-02 ACCOUNTS PAYABLE BANK ACCOUNT-- the school board is not reconciling the bank account related to the accounts payable of the school board.

A review of the bank statements/reconciliations and discussion with personnel in the accounting department disclosed that this account had not been reconciled since July 2000.

All bank accounts should, to provide the school board with assurances that monies are being expended in accordance with management's intentions, be reconciled on a monthly basis and these reconciliations should be reviewed by an employee at least one level above the classification of the individual performing the reconciliations.

The school board should assign specific employees with the responsibility to reconcile these bank statements, with oversight and review to be provided by the Director of Finance for Business Affairs.

Management of the Natchitoches Parish School Board has provided assurances that the aforementioned recommendations will be implemented and that the bank accounts will be reconciled by March 31, 2002.

Noncompliance material to the financial statements noted?	No
Federal Awards	
Internal Control over major programs:	
Material weakness identified?	No
Reportable condition identified not considered to be a material weakness?	No
Type of auditor's report issued on compliance for major programs.	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133 Section 80(a)?	No
CFDA No. 84.010 - Title I Grants to Local Educational Agencies was considered as a major program of the agency.	
Auditee qualified as low risk auditee?	Yes

NATCHITOCHES PARISH SCHOOL BOARD
Natchitoches, Louisiana
Schedule of Findings and Questioned Costs
(Continued)

Section II - Financial Statement Findings

The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Section III - Federal Award Findings and Questioned Costs

The audit disclosed no findings or questioned costs relating to expenditure of Federal Awards.

Herbie W. Way

Herbie W. Way
Alexandria, Louisiana
December 14, 2001